(Ireland.)

A

# B I L L

## For more effectually securing the Duty on Malt in Ireland.

[Note.—The Words printed in *Italics* are proposed to be inserted in the Committee.]

Preamble.

WHEREAS the Duty on Malt made in Ireland is greatly evaded, to the injury of His Majesty's Revenue, and it is necessary to make further Regulations, in addition to those now in force, for more effectually securing the payment of the said Duty in that part of the United Kingdom; BE it therefore Enacted, by The KING's most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT no Maltster, Factor or Dealer in Malt, Brewer, Distiller or other person in Ireland, shall remove, deliver or send out, or cause or suffer to be removed, delivered or sent out from his stock, custody or possession, nor shall any Maltster, Factor, Brewer, Distiller, Miller or other person in Ireland, take or receive, or cause or suffer to be taken or received into his stock, custody or possession, any quantity of Malt exceeding *Two* Bushels, without a true and proper Permit granted by the proper Officer of Excise accompanying the same; and every Permit which shall be granted for the removal of any Malt shall be granted and issued, obtained and used ~~under the rules, regulations~~ and provi~~sions (except so~~ far as the same may be herein expressly altered or otherwise directed) of an Act passed in the second year of the reign of His present Majesty, intituled, "An Act to consolidate and amend the Laws regulating the granting and issuing of Permits for the removal of Goods under the Laws of Excise;" and that all and every the clauses,

1. No Malt to be removed or sent out of or received into Stock, without a proper Permit, to be granted under the Permit Law.



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clauses, provisions, pains, penalties, fines and forfeitures contained in and imposed and inflicted by the said Act, shall extend to and shall be applied in the execution of this Act; and to all and every Permit which shall be granted for the removal of any Malt in Ireland, and to the persons issuing, obtaining or using the same, or removing, delivering or sending out, taking or receiving Malt without Permit, as fully and effectually to all intents and purposes as if the said clauses, provisions, pains, penalties and forfeitures were repeated and re-enacted in this Act.

2. Persons found carrying Malt without Permit, or in Sacks or Packages without the word Malt marked thereon, to forfeit £ 100, and to be liable to arrest.

And be it further Enacted, That it shall be lawful for any Officer of Excise to stop and detain any person who shall be found removing or carrying any Malt, and to examine such Malt, and the Sacks or Packages containing the same, and to demand the production of the Permit or Permits accompanying such Malt, if the same shall amount to a quantity for which a Permit is by this Act required; and every person so found removing any Malt required to be accompanied by a Permit, who shall, when required by any Officer of Excise, refuse to produce such Permit, or to allow the Officer to make such examinations as aforesaid, or who shall be found removing or carrying any Malt (for which a Permit is required) without a Permit, or in any Sack or other Package not having the word "Malt" marked thereon, as hereinafter is directed, shall for every such offence severally forfeit *One hundred* Pounds, and the Malt so removing or carrying shall be forfeited, and may be seized; and every such Officer is hereby authorized and required to stop, arrest and detain every such person, and convey him, together with the Malt so found removing and carrying, before *One* or more of His Majesty's Justices of the Peace residing near to the place where such person shall be so stopped or arrested, to be dealt with in the manner directed in respect of persons arrested being found removing or carrying Stills without Permit, or illicit Spirits, by an Act passed in the first and second years of the reign of His present Majesty, intituled, "An Act to consolidate and amend the Laws for suppressing the illicit making of Malt and Distillation of Spirits in Ireland," under the provisions of which Act all such Malt so seized shall be condemned, and the said penalty of *One hundred* Pounds hereby imposed be recovered, mitigated, paid and applied.

3. Constabulary Force authorized to seize illegal Malt.

And be it further Enacted, That it shall and may be lawful for any Chief or Sub-Constable of the Constabulary Force in Ireland, who shall meet with any person carrying or removing any Malt, to stop such person, and demand the production of the Permit accompanying such Malt, and if a Permit shall not be produced, such Malt being a quantity exceeding *Two* Bushels, to seize such Malt and

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and detain the person carrying or removing the same, and to deliver such Malt and such person into the custody of the next Officer of Excise, to be dealt with as hereinbefore directed, as if such person had been originally stopped and arrested by such Officer of Excise; and it shall be lawful for every such Chief and Sub-Constable, and they are hereby authorized and empowered to seize all Malt forfeited under any law or laws of Excise, and all corn and grain illegally making into Malt, which they may discover whilst in the discharge of their duty, or to destroy any such corn or grain making into Malt, if the same cannot be removed; and all Malt, and corn and grain making into Malt, which shall be so seized by any such Chief or Sub-Constable, shall be as soon as convenient delivered over to the next Officer of Excise, to be disposed of under the provisions of the laws of Excise.

4. Sacks or Packages in which more than Two Bushels of Malt shall be removed, to be marked with the word Malt.

And be it further Enacted, That if any Malt, exceeding in the whole the quantity of *Two* Bushels, shall be conveyed by any person in Sacks or Packages, by land or by water, from place to place in Ireland, or shall be found on any carriage or beast, or on board any boat or other vessel, without their being marked on the outside of every Sack or other Package containing such Malt, at or near the middle of such Sack or other Package, the word "Malt" in black roman letters, not less than *Three* Inches in length; or if one part of such Sack or Package, on which the word "Malt" shall be so stamped or marked, or the uppermost Sack or Package (where there shall be more Sacks or Packages than one) shall not be so placed as to appear in public view without altering the position of such Sack, then and in every such case all such Malt shall be forfeited.

5. Entry to be made of all Malt Stores, with a description thereof, and of the length, breadth and height.

And be it further Enacted, That every Maltster and Maker of Malt, and every Brewer and Distiller, shall, in addition to the entry of their premises now required, and also every Factor and other person dealing in or storing Malt, shall make entry with the Officers of Excise, in manner by law required, of all stores or places used or intended to be used for keeping or storing Malt, with a description of the situation thereof, and of every floor, loft and room therein, and the measure in inches of the length, breadth and height of each such store, floor, loft and room, and shall cause to be painted with an oil colour, black or white, on the outside of every door of every such store, loft and room, in legible letters and figures at least *Three* Inches in length, the words "Malt Store," and the Number thereof; and if any Malt, exceeding the quantity of *Two* Bushels, shall be found in any store, floor, loft or room of any such person as aforesaid, of which such entry shall not have been made, or upon the door of which such letters and figures shall not be painted, and remain so painted and legible, or in or on any store, floor, loft or room, the dimensions whereof shall exceed by



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*Four* Inches in length, breadth or height the dimensions specified in such entry, all such Malt shall be forfeited and may be seized, and the person in whose store, floor, loft or room the same shall be found shall forfeit *One hundred* Pounds.

6. Officers of Excise to keep Accounts of the Stocks of Malt.

And be it further Enacted, That an Account shall be taken and kept by the Officers of Excise, in such manner as the Commissioners of Excise shall direct, of the stock of Malt of every Maltster, Brewer and Distiller, Factor and other person dealing in or storing Malt in Ireland; and for the purpose of taking and keeping such Account, it shall be lawful for any Officer of Excise, and he is hereby authorized and empowered at any time to enter into the malthouse and malt stores of any Maltster or Maker of Malt, Brewer, Distiller, Factor or other person, and to gauge, measure and take an account of all Malt therein, and to demand all Permits received with any Malt to be delivered up to him; and if any such Officer shall be obstructed, hindered or prevented, or by any art or contrivance deceived in taking such account in any malthouse or malt store, the Owner thereof shall forfeit *Two hundred* Pounds.

7. Maltsters, Brewers, &c. to make Declarations of the quantity of Malt in their possession.

And be it further Enacted, That every Maltster, Brewer and Distiller, Factor and other person dealing in or storing Malt in Ireland, shall, on the *commencement of this Act*, and at such other times as the Commissioners of Excise shall direct, deliver to the Officer of Excise a Declaration, containing a true and particular account of all Malt then in his custody and possession, specifying the stores, floors, lofts and rooms in which the same shall then be; and if, upon taking an account of such Malt, any greater or lesser quantity, to the extent of *Three* per centum, shall be found than stated and specified in such Declaration, the person by or on whose behalf such Declaration shall have been made shall forfeit *Fifty* Pounds.

8. Penalty for Increase in Stock.

And be it further Enacted, That whenever any greater quantity of Malt shall be found in the possession of any Maltster or Maker of Malt, Brewer, Distiller, Factor or other person dealing in or storing Malt, than by the stock account of the Officer of Excise ought to be in the possession of such Maltster, Brewer, Distiller, Factor or other person, all such increased quantity shall be forfeited, and the Maltster, Brewer, Distiller, Factor or other person in whose possession the same shall be found shall forfeit for every Bushel thereof the sum of *Twenty* Shillings.

9. Penalty for Decrease in Stock.

And be it further Enacted, That in every case where the stock of Malt in the possession of any Maltster or Maker of Malt, Brewer, Distiller, Factor or other person dealing in or storing Malt, shall be less than the quantity of Malt which, by the stock account kept by any

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any Officer of Excise, ought to be in the possession of such Factor, Dealer, Brewer or Distiller, every such person shall forfeit *Twenty* Shillings for every Bushel of such decrease: Provided always, That such penalty shall not be incurred if such decrease shall not exceed *Five* per centum.

10. Maltsters, &c. to place their Malt in Stock regularly, and to furnish sufficient assistance to Officers in levelling Malt to be gauged.

And be it further Enacted, That every Maltster and Maker of Malt, and every Brewer, Distiller, Factor and other person dealing in or storing Malt, shall place and keep all Malt in his custody or possession (not being Malt in operation or process of malting) in such convenient and regular form as may enable the Officer of Excise conveniently to gauge and ascertain the true quantity thereof, and shall also, on demand of any Officer of Excise, furnish such Officer with a sufficient number of persons provided with shovels, or other sufficient instruments, for levelling all Malt to be gauged by such Officer; and if any Maltster, Brewer, Distiller, Factor or other person shall refuse or neglect to keep all or any Malt in his possession in such convenient and regular form as aforesaid, or shall refuse or neglect to furnish any Officer of Excise with such sufficient number of persons provided as aforesaid, or to cause such persons to level all Malt required to be levelled, and to leave sufficient head-room or space between the ceiling or roof of any store, loft or room, and the surface of the Malt therein, so as to enable such Officer to take a correct gauge thereof with convenience, the Maltster, Brewer, Distiller, Factor or other person so offending shall for every such offence forfeit *One hundred* Pounds.

11. Brewer or Distiller making Malt not to mix Malt of his own making with Malt made by any other person.

And be it further Enacted, That no Brewer or Distiller who shall make Malt shall mix, or cause or suffer to be mixed, any Malt made by him with any Malt made by any other person; but every such Brewer and Distiller shall keep all Malt made by him in stores or rooms separate and distinct from the stores or rooms in which he shall keep any Malt made by any other person; and every such Brewer and Distiller in whose stores any Malt made by him shall be found mixed with any Malt made by any other person, or not kept in separate and distinct stores or rooms, shall forfeit all such Malt and *One hundred* Pounds.

12. The quantity of Malt mashed by Distillers, as appearing by their Notices, to be deducted from the Stock.

And be it further Enacted, That every Officer of Excise keeping or taking an account of the stock of Malt of any Distiller in Ireland, shall debit such stock by deducting therefrom the quantity of Malt from time to time mashed or brewed by such Distiller, as appearing by the notice required to be given by such Distiller, *Six* Hours before he shall mash or brew any corn or grain, according to the provisions of an Act passed in the fourth year of the reign of his late Majesty King George the Fourth, intituled, "An Act to grant certain



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Duties of Excise upon Spirits distilled from Corn or Grain in Scotland and Ireland, and upon Licenses for Stills for making such Spirits, and to provide for the better collecting and securing such Duties, and for the warehousing of such Spirits without payment of Duty."

13. The quantity of Malt used by Brewers in brewing, as appearing by their Entries, to be deducted from the Stock

And be it further Enacted, That every Officer of Excise keeping or taking an account of the stock of Malt of any Brewer in Ireland, shall debit such stock by deducting therefrom the quantity of Malt used by such Brewer from time to time in the brewing of Beer, as appearing from the entries required to be made by such Brewer in the book to be kept by him for that purpose, according to the provisions of an Act passed in the seventh and eighth years of the reign of his late Majesty King George the Fourth, intituled, "An Act to consolidate and amend certain Laws relating to the Revenue of Excise on Malt made in the United Kingdom, and for amending the Laws relating to Brewers in Ireland, and to the Allowance in respect of the Malt Duty on Spirits made in Scotland and Ireland from Malt only."

14. Malt removed from Great Britain into Ireland to be accompanied by a Certificate.

And be it further Enacted, That all Malt which shall be removed from Great Britain into Ireland shall be accompanied by a Certificate granted and signed by the Maker thereof; which Certificate shall set forth and specify the quantity of Malt, and that the same was really and truly made, and the full Duties thereon duly charged at his malthouse, the situation whereof shall also be stated; and the person accompanying such Malt on the removal thereof, or to whom the same shall be consigned in Ireland, or his agent at the port of arrival, shall produce such Certificate to the proper Officers of Excise and Customs at such port, and shall sign a Declaration on such Certificate, that to the best of his knowledge and belief the Malt so removed is the Malt specified in such Certificate; and if any Malt shall be brought from Great Britain into any port or place in Ireland unaccompanied by such Certificate, or if on the arrival of the same in Ireland the person accompanying the same, or the consignee thereof, or his agent, shall not deliver such Certificate and make such Declaration as aforesaid, all such Malt shall be forfeited and may be seized by any Officer of Customs or Excise; and if any Maltster in Great Britain shall give any false Certificate, or if any person shall forge or counterfeit any such Certificate, or shall produce or make use of any forged or counterfeit Certificate, or shall make any false Declaration, the Maltster or other person so offending shall forfeit *Two hundred* Pounds.

15. On production of the Certificate, the Officer of Excise to grant Permits.

And be it further Enacted, That the Officer of Excise to whom such Certificate shall be produced shall and he is hereby authorized, on a proper request note or request notes being delivered to him by the

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the person producing the same, grant a Permit or Permits for the removal of such Malt from the vessel in which the same shall then be, to the stock of the person or persons to whom the same shall be required to be removed according to such request note or request notes; and if the whole of such Malt shall not be required to be removed at the same time, such Officer of Excise shall specify, by indorsement on such Certificate, the quantity for the removal whereof he shall grant a Permit or Permits, and when such Certificate shall be exhausted by Permits having been granted for the whole of such Malt, such Officer shall and he is hereby required to take such Certificate into his custody and possession, and to retain the same, to be disposed of in such manner as the Commissioners of Excise shall direct.

16. Commissioners of Excise may annul the License of any Maltsters convicted of any offence against the Malt Law, and may refuse a License for making Malt in any Malthouse which has been occupied by a person so convicted.

And be it further Enacted, That it shall be lawful for the Commissioners of Excise, in their discretion, to withdraw and annul the License of any Maltster or Maker of Malt, who shall be convicted of any offence against the laws for securing the Duty on Malt in Ireland, and also to refuse to grant a License to any person to make Malt in any malthouse or premises which shall have been occupied by the person so convicted.

17. Act to commence on

And be it further Enacted, That this Act shall commence and take effect on the day of *One thousand eight hundred and Thirty-*

18. Act may be altered in the present Session.

And be it further Enacted, That this Act, or any of the provisions thereof, may be altered, amended or repealed by any Act to be passed in this present Session of Parliament.

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# *Malt Duties (Ireland.)*

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# B I L L

For more effectually securing the Duty on Malt in Ireland.

(*Prepared and brought in by Mr. More O'Ferrall and Mr. Baring.*)

*Ordered, by* The House of Commons, *to be Printed,* 18 *July* 1836.

458.

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